

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX APPLICATION No 59 of 1989

For Approval and Signature:

Hon'ble MR.JUSTICE R.K.ABICHANDANI and
MR.JUSTICE R.BALIA.

=====

THE COMMISSIONER OF INCOME TAX

Versus

AMBALAL SARABHAI D. TRUST NO.5

Appearance:

MR MANISH R BHATT for Petitioner
MR RK PATEL for Respondent No. 1

CORAM : MR.JUSTICE R.K.ABICHANDANI and
MR.JUSTICE R.BALIA.

Date of decision: 27/11/96

ORAL JUDGEMENT

This application was earlier rejected by the Division Bench on 29.3.1989. The Department had, by this application, sought for a direction on the Income Tax Appellate Tribunal to refer the questions suggested in paragraph 4 of the application. The Supreme Court by its order dated 21.3.1996 made in Civil Appeal No.5194 of 1996 has set aside the said order of the High Court and has directed this High Court to examine the question in the light of the judgement of the Supreme Court in the case of Commissioner of Income Tax Vs. Kamalini Khatau reported in 209 ITR 101. In view of this direction of the Supreme Court, we direct the Income Tax Appellate Tribunal, Ahmedabad Bench "A" to raise and refer for the opinion of this Court the questions suggested in paragraph 4 of the application alongwith the statement of case so as to reach the registry by 7th December, 1996. The reference should be listed for hearing on 16.12.1996. Rule is made absolute accordingly with no order as to costs.
